

Department of Finance		<b>Fund: 0184</b>
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		<b>PAGE 1</b> Renumbered From:
<b><u>Legal Title</u></b> Employment Development Department Benefit Audit Fund		
<b><u>Legal Citation/Authority</u></b> Chapter 1219, Statutes of 1983 Unemployment Insurance Code sections 1595-1596		
<b><u>Fund Classification</u></b>  <b><u>GAAP Basis</u></b> Governmental/General Fund	<b><u>Fund Classification</u></b>  <b><u>Legal Basis</u></b> Governmental/Other Governmental Cost Funds	
<b><u>Purpose</u></b> A depository for penalty and interest assessments collected from individuals who willfully lied to obtain unemployment compensation benefits to which they were not entitled.		
<b><u>Administering Agency/Organization Code</u></b> Employment Development Department/Org 7100		
<b><u>Major Revenue Source</u></b> Penalty and interest assessments collected from individuals who were overpaid unemployment compensation benefits due to misrepresentation by each individual.  Interest on assessments.		
<b><u>Disposition of Fund (upon abolishment)</u></b> Pursuant to Government Code 16346, absent language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.		
<b><u>Appropriation Authority</u></b> Section 1595 and 1596 of the Unemployment Insurance Code provides that money in the fund is appropriated continuously for refunds but that administrative costs are subject to annual appropriation by the Legislature.		
<b><u>State Appropriations Limit</u></b> Always Excluded - Revenues in this fund are not proceeds of taxes and even after transfer, will never, become proceeds of taxes because the major revenue source is derived from reimbursements.		
<b><u>Comments/Historical Information</u></b> This fund had originally been scheduled for abolishment pursuant to Unemployment Code section 1597 per Chapter 360, Statutes of 1986. Per Chapter 1010, Statutes of 1989 Unemployment Code section 130.5 the fund was re-established.		